Docket No.: 393032043900 Client reference: US199Y03 (H8043US)

(PATENT)

## IN THE UNITED STATES PATENT AND TRADEMARK OFFICE

In re Patent Application of:

Kotaro TERADA et al. Confirmation No.: 1971

Application No.: 10/796,544 Examiner: Daniel R. Sellers

Filed: March 8, 2004 Art Unit: 2615

For: AUDIO SIGNAL PROCESSING DEVICE

## AMENDMENT IN RESPONSE TO NON-FINAL OFFICE ACTION

MS Amendment Commissioner for Patents P.O. Box 1450 Alexandria, VA 22313-1450

Dear Sir:

## INTRODUCTORY COMMENTS

In response to the Office Action dated January 28, 2008, for which a response was due on April 28, 2008, and for which a three-month extension of time is also requested to extend the time for response from April 28, 2008 to July 28, 2008, please amend the above-identified patent application as follows:

Amendments to the Claims are reflected in the listing of claims which begins on page 2 of this paper.

Remarks/Arguments begin on page 5 of this paper.